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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Section 482: Methods To Determine Taxable Income in Connection With a Cost
Sharing Arrangement

CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.441 to 1.500),
revised as of April 1, 2012, on page 604, in §1.482-1, in paragraph (c)(1),
before the last sentence, reinstate the following sentence:

§1.482-1 Allocation of income and deductions among taxpayers.

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(c) * * * (1) * * * See §1.482-8 for examples of the application of the best
method rule. * * *

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